

## Request for Abatement of Interest

**➡ Before completing this form, please read the instructions on the back**

Use form FTB 3701 **only** for requesting an abatement of interest. **Do not** use form FTB 3701 if you are claiming a refund for an overpayment of income taxes.

Name	Your Social Security Number
Address (number, street, and room or suite number)	Spouse's Social Security Number
City or town, State, and ZIP Code	Corporation number
Name and address shown on return if different from above	Daytime telephone number (     )
<b>1. Period of time for which abatement is being requested</b>  From                      , 19        , to                      , 19	<b>2. Tax or income year(s)</b>

**3. Explanation.** Explain why you believe this request for abatement of interest should be allowed, and the period for which interest should be abated.

**Signature.** If you are completing this request in relation to a joint return, both you and your spouse must sign the request. Requests filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including any accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature (And title, if applicable. Requests by corporations must be signed by an officer.)

Date

Signature

Date \_\_\_\_\_

# Instructions for Form FTB 3701

## Request for Abatement of Interest

### General Instructions

**Purpose of Form.** Use form FTB 3701 to file a request for the abatement of interest. Section 19104(c) of the California Revenue and Taxation Code allows the Franchise Tax Board (FTB) to abate all or any part of assessed interest in either of the following circumstances:

- The deficiency upon which the interest was assessed<sup>1</sup> was attributable in whole or in part to any unreasonable error or delay by an officer or employee of the Franchise Tax Board (acting in his or her official capacity) in performing a ministerial or managerial act.<sup>2</sup>
- The payment of any final deficiency assessment was delayed due to that officer or employee being dilatory in performing a ministerial or managerial act.

The Franchise Tax Board may abate interest if:

- the interest at issue accrued after September 25, 1987,
- no significant aspect of the delay or error was attributable to the taxpayer, and

- the error or delay occurred after the date the Franchise Tax Board contacted the taxpayer, in writing, with respect to the deficiency or payment.

**Note:** Normal return processing and audit work within the statute of limitations time period **will not in itself** justify the abatement of interest.

**Do not** use form FTB 3701 to claim a refund for an overpayment of income taxes.

**Who May File.** You may file form FTB 3701 or your agent may file for you. If your agent files, the original or a copy of a Power of Attorney form must be attached.

**Where To File.** Send the completed and signed form FTB 3701 to:

**Attn: Taxpayer Advocate  
Bureau**

**Mail Stop B-20**

**Franchise Tax Board**

**PO Box 1468**

**Sacramento CA 95812-1468**

**Fax # (916) 845-6614**

### Specific Instructions

**Social Security Number.** If you are filing form FTB 3701 to request an abatement relating to a joint return, enter social security numbers for both you and your spouse.

**Corporation Number.** If you are filing form FTB 3701 to request an abatement relating

to a corporate return, enter the corporation number.

### Line 1

Enter the period of time for which you are requesting an abatement of interest. The starting date must be after you were first contacted in writing by FTB about the deficiency or payment.

### Line 2

Enter the tax or income year(s) for which the abatement of interest is being requested.

### Line 3

Explain in detail your reasons for filing this request. Describe the circumstances of your case, and describe the error or delay on the part of the Franchise Tax Board. Also attach appropriate supporting evidence.

### If Your Request is Denied

If the Franchise Tax Board denies your request for an abatement of interest, you will receive a formal letter of denial that will explain your right to appeal the denial to the State Board of Equalization.

<sup>1</sup> The term "deficiency" as used by the statute means a final (due and payable) deficiency assessment, not a proposed deficiency assessment.

<sup>2</sup> The provision adding "unreasonable" and "managerial act" is effective for taxable or income years beginning on or after January 1, 1998.